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**MINISTRY OF FINANCE (REVENUE DIVISION)**

**NOTIFICATION**

**CUSTOMS**

*New Delhi, the 27th November 1954*

**S.R.O. 3490.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (VIII of 1878), is published as required by sub-section (3) of the said section, for the information of persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration after one month from the date of publication of this notification in the official Gazette.

Any objection or suggestion which may be received from any person with respect to the said draft within the period aforesaid will be considered by the Central Government.

**DRAFT RULES.**

1. **Short title.**—These rules may be called the Customs Duties Drawback (Crown Cork) Rules, 1954.

2. **Definitions.**—In these rules, unless the context otherwise requires,

- (a) 'the Act' means the Sea Customs Act, 1878 (VIII of 1878);
- (b) 'cork' means natural or composition cork imported into this country in the form of rod or disc, on payment of customs duty;
- (c) 'crown cork' means a closure of the type used in an aerated water bottle, and fitted with a cork disc;
- (d) 'cork disc' means a disc cut out of imported cork to size and shape suitable for being fitted into crown corks;
- (e) 'quarter' means a period of three months beginning with the first day of January, the first day of April, the first day of July, and the first day of October;
- (f) 'registered manufacturer' means a manufacturer of crown corks registered under rule 5; and
- (g) 'section' means a section of the Act.

3. **Goods in respect of which drawback may be allowed.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in the case of crown corks (hereinafter referred to as the goods) manufactured in, and exported from, India or shipped as stores for use on board a ship proceeding to a foreign port, in respect of any duty-paid cork actually used in the manufacture of such goods.

4. **Period for which drawback admissible.**—A drawback under these rules shall be admissible for the period during which a notification under sub-section (1) of section 43B in respect of the goods is in force.

5. **Registration of manufacturers.**—(1) The drawback permissible under these rules shall apply only in respect of such goods as have been manufactured by a person who, in accordance with the provisions of these rules, has been registered for such purpose by the Chief Customs Authority or any Chief Customs Officer, authorised in this behalf by the Chief Customs Authority (hereinafter referred to as the authorised Chief Customs Officer).

(2) An application for registration shall be made by a manufacturer of the goods to the Chief Customs Authority or, where a Chief Customs Officer has been authorised under the last preceding sub-rule, to such authorised Chief Customs Officer.

(3) Such application shall describe the varieties, brands, if any, and other specifications of the goods in respect of which registration is desired and shall, in respect of every such variety or brand, furnish—

(a) the description and quantity (viz., the average thickness and diameter, and the average weight per 100 gross discs) of different varieties of duty-paid cork used in the manufacture of 100 gross crown corks;

(b) the average amount of customs duty based on the average value of importations of such varieties of duty-paid cork during the preceding six months and the average duty paid thereon, on the quantities referred to in the foregoing sub-clause.

(4) The Chief Customs Authority or the authorised Chief Customs Officer, as the case may be, if satisfied that the requirements of sub-rule (3) have been fulfilled, register the applicant as a manufacturer for the purpose of these rules.

(5) Subsequent to such registration, the registered manufacturer shall not alter the composition of any brand or variety of the goods or the shape and size of the imported corks used in their manufacture, without the prior permission of the Chief Customs Authority or the authorised Chief Customs Officer, as the case may be.

(6) Any registered manufacturer contravening the provision of the last preceding sub-rule shall render himself liable to have his registration cancelled, besides any other penalties to which he may be subject under the Act and these rules.

6. **Rate of drawback.**—(1) Where the Customs Collector is satisfied that a claim for a drawback is established under these rules, such drawback shall be paid at the rate indicated hereinunder.

(2) The drawback of duty admissible under these rules on the shipment of the goods in the prescribed manner shall be 7/8th of the average amount of customs duty paid on cork used in the manufacture of the goods.

(3) Such drawback shall be determined at the beginning of every quarter by the Chief Customs Authority or the authorised Chief Customs Officer on the basis of statements furnished by the registered manufacturer and verified by a Customs Officer, of the value of importations and duty paid thereon during the preceding 6 months or any longer period as the Customs Collector may deem convenient, of cork used in the manufacture of the goods. The drawback shall be determined as so much per 100 gross of each variety or brand of crown corks

(4) The rate of drawback so determined shall be in force for the quarter for which it has been determined under sub-rule (2) and shall apply to all shipments made during that quarter from any port in India.

7. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India subject to the following conditions, viz.

(a) the shipper of the goods shall make a declaration on the relative shipping bill,—

(1) that a claim for the drawback under section 43B is being made, and

- (ii) that, to the best of his knowledge and belief, the composition of the goods and the size and shape of the cork discs used in the manufacture of the goods have not been altered subsequent to registration save in accordance with the provisions of rule 5, sub-clause (5);
- (b) the shipper shall, in the shipping bill, furnish, in addition to information required under section 29, such additional information as may, in the opinion of the Customs Collector, be necessary for the purpose of verifying the claim for a drawback, and, in particular, the Customs Collector may require such additional information in respect of the following matters, namely:—
  - (i) the description of the goods including particulars of any brand or trade mark attached to the goods;
  - (ii) the name of the registered manufacturer, his registration number and the Chief Customs Authority or the authorised Chief Customs Officer by whom he has been registered;
  - (iii) the variety of cork discs used, such as natural or composition, fine or superfine, and
  - (iv) the particulars of the shape and size of the cork discs.

**8. Powers of Customs Collector.**—For the purpose of enforcing these rules, the authorised Chief Customs Officer or the Customs Collector may—

- (a) require a registered manufacturer to produce any books of accounts or other documents of whatever nature relating to the imported cork used in the manufacture of the goods and the value and duty paid on such imported cork; and
- (b) require the production of such certificates, documents and other evidence, in respect of each claim of drawback as may be necessary.

**9. Access to manufactory.**—A manufacturer of the goods in respect of which a drawback is claimed under these rules shall be bound to give access to every part of his manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Authority or the authorised Chief Customs Officer, to enable the officer so authorised to inspect the processes of manufacture, and to verify by actual check or otherwise the statements made in support of the claim for a drawback.

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[No. 157.]

JASJIT SINGH, Dy. Secy.

